

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF PUERTO RICO**

In re:
**ALEX RIVERA DEGLANS, and
IRELSY VELAZQUEZ REYES**
Debtor(s)

Case No. **11-02161 ESL11**

Chapter **11**

**AMENDED APPLICATION FOR LEAVE TO APPOINT THE SERVICES
OF ACCOUNTANT, CPA**

TO THE HONORABLE COURT:

COME(S) NOW Debtor(s), through the undersigned counsel, and very respectfully state(s) and pray(s) as follows:

1. On **March 15, 2011** the Debtor(s) filed their petition under the provisions of Chapter **11** of the Bankruptcy Code.

2. Debtor(s) desire to retain the services of Carlos E Rodriguez Rivera (hereinafter referred to as the "Accountant" or "CPA"), whose main office is located at Roberto Clemente Ave. 33-2 Carolina, Puerto Rico and whose telephone number is 787-764-2514 to act as an accountant and CPA in providing services to the Debtor(s); to assist the Debtor(s) in their accounting affairs; and to act as tax consultant for the reorganization of the Debtor(s) in the instant Chapter 11 proceedings.

3. The services of the Accountant are to be performed on the basis of \$65.00 per hour plus out-of-pocket expenses such as: postage, delivery services, etc. As of the date of filing, there were no invoices pending payment to the Accountant.

4. In selecting the Accountant, Debtor(s) have made careful and diligent inquiry into the qualifications, connections and prior involvements of the Accountant and has found it to have the qualifications to assist Debtor(s), as aforesaid, by reason of its integrity and professional experience. ***EXHIBIT 1 (Accountant Curriculum Vitae)***

5. To the best of Debtor(s)' knowledge, the Accountant and associates, are disinterested persons as defined in 11 U.S.C. sec. 101(14) since:

(a) They are not Debtor(s)' creditors, equity security holders or insiders;

(b) They were not and are not an investment banker for any outstanding security of the Debtor(s);

(c) They have not been, within three years before the date of the filing of the petition, an investment banker for a security of the Debtor(s) or an attorney for such an investment banker in connection with the offer, sale or issuance of a security of the Debtor(s).

(d) They are not and were not, within two years before the date of the filing of the petition, directors, officers, or employees of the Debtor(s) or of an investment banker specified in subparagraphs (b) or (c) of this paragraph.

(e) They do not have an interest materially adverse to the interest of the estate or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtor(s) or in an investment banker specified in subparagraphs (b) or (c) of this paragraph, or for any other reason.

6. Moreover, to the best of Debtor(s)' knowledge, the Accountant, and associates do not have any relation with Debtor(s); Debtor(s)' creditors, any other party in interest, their respective attorneys, their respective accountants, the United States Trustee, or any other person employed in the office of the United States Trustee, and they represent no adverse interest to the estate herein.

7. The Bankruptcy Code, 11 U.S.C. sec 327(a) and (b) provides:

"Except as otherwise provided in this section, the trustee¹, with the court's approval, may employ one or more attorneys, accountants, appraisers, auctioneers, or other professional persons, that do not hold or represent an interest adverse to the estate, and that are disinterested persons, to represent or assist the trustee in carrying out the trustee's duties under this title.

(c) In a case under chapter 7, 12 or 11 of this title, a person is not disqualified for employment under this section solely because of such person's employment by or representation of a creditor, unless there is objection by another creditor or the United States Trustee, in which case the court shall disapprove such employment if there is an actual conflict of interest." Id.

This section authorizes debtors-in-possession, subject to the Court's approval, to employ professional persons, such as attorneys, accountants, appraisers, and auctioneers, to represent or perform services for the estates. House Report No. 95-595, 95th Cong. 1st Session. (1977) 328.

¹ To be understood as debtor-in-possession.

8. 11 U.S.C. sec. 328(a) provides:

“The trustee, or a committee appointed under section 11025 of this title, with the court’s approval, may employ or authorize the employment of a professional person under section 327 or 1103 of this title, as the case may be, on any reasonable terms and conditions of employment, including on a retainer, on an hourly basis or on a contingent fee basis.

Notwithstanding such terms and conditions, the court may allow compensation different from the compensation provided under such terms and conditions after the conclusion of such employment, if such terms and conditions prove to have been improvident in light of developments not capable of being anticipated at the time of the fixing of such terms and conditions.” Id.

9. In compliance with, sections 327 and 504(a) of the Bankruptcy Code, a certificate executed by the Accountant, is accompanied with this application. *EXHIBIT 2 (Verified Statement Pursuant to Rule 2014)*

WHEREFORE, it is respectfully prayed from this Honorable Court to enter an Order allowing Carlos E. Rodriguez Rivera to act as Debtor’s Accountant in the instant bankruptcy case, under the terms and conditions indicated above.

In San Juan, Puerto Rico, this September 20, 2011.

/s/ ALEX RIVERA DEGLANS
ALEX RIVERA DEGLANS

/s/ IRELSY VELAZQUEZ REYES
IRELSY VELAZQUEZ REYES

NOTICE TO CREDITORS AND PARTIES IN INTEREST

Within fourteen (14) days after service as evidenced by the certification, and an additional three (3) days pursuant to Fed. R. Bank. P. 9006(f) if you were served by mail, any party against whom this paper has been served, or any other party to the action who objects to the relief sought herein, shall serve and file an objection or other appropriate response to this paper with the Clerk’s office of the US Bankruptcy Court for the District of Puerto Rico. If no objection or other response is filed within the time allowed herein, the paper will be deemed unopposed and may be granted unless: (i) the requested relief is forbidden by law; (ii) the requested relief is against public policy; or (iii) in the opinion of the Court, the interest of justice requires otherwise.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this same date, I electronically filed the foregoing with the Clerk of the Court using the CM/ECF system, which will automatically send notification of such filing to all CM/ECF participants including the US Trustee.

I FURTHER CERTIFY that on this same date I sent a copy of the present document through regular US Mail to all other creditors and parties in interest who are not CM/ECF participants at the following addresses:

ALEX ROBERTO RIVERA DEGLANS & IRELSY JOANNA VELAZQUEZ REYES URB. ESTANCIAS DE SAN FERNANDO H7 STREET 1 Carolina, PR 00985; **A-1 COLLECTIONS SVC** 101 Grovers Mill Rd Ste 303 Lawrenceville, NJ 08648; **ADVANCE AUTO PARTS** PO BOX 731 Mahwah, NJ 07430; **ALPHA ONE SECURITY** 10 AVE. LAGUNA SUITE 256 SHOPPING LAGUNA GARDENS Carolina, PR 00979; **AMERICAN HOME MORTGAGE** PO BOX 631730 Irving, TX 75063-1730; **ANTHONY A. PETROCCHI, P.C.** 1601 ELM STREET, SUITE 1900 Dallas, TX 75201; **AT&T MOBILITY** PO BOX 536216 Atlanta, GA 30353; **AURORA LOAN SERVICES-V** PO BOX 1706 Scottsbluff, NE 69363-1706; **BANCO POPULAR BANKRUPTCY DEPT.** PO BOX 366818 San Juan, PR 00936-6818; **CRIM** PO BOX 195387 San Juan, PR 00919-5387; **DANIEL RODRIGUEZ SABANA GARDENS** CALLE 28 BLQ 13 #18 Carolina, PR 00983; **EARL WOOD ORANGE COUNTY TAX COLLECTOR** PO BOX 2551 Orlando, FL 32802; **FRANCESCA RIOS RIVERA PANADERIA SAN ISIDRO-LOCAL #6** CARR 188 EDIF. 178 Canovanas, PR 00729; **FRANCISCO RIVERA DEGLAUS** PO BOX 7089 PUEBLO STATION Carolina, PR 00986; **GMAC MORTGAGE** Po Box 4622 Waterloo, IA 50704; **HELLEN GOMEZ Y CARTY GOMEZ** ENVIO DE DINERO SAN ISIDRO-LOCAL #4 CARR 188 EDIF 178 Canovanas, PR 00729; **HIDALGO TORRES RAMOS URB.** ALTURAS DE RIO GRANDE CALLE 18 BLQ. R #968 Rio Grande, PR 00745; **INTERNAL REVENUE SERVICE** CENTRALIZED INSOLVENCY OPERATION PO BOX 7346 Philadelphia, PA 19101-7346; **JESUS FALERO RIVERA & CARMEN MENDEZ AVILES** PMB 565 PO BOX 30000 Canovanas, PR 00729; **JOHNNY HERNANDEZ GIL** SAN ISIDRO-LOCAL #2 CARR 188 EDIF 178 Canovanas, PR 00729; **KATZMAN GARFINKEL** PO BOX 9337 Fort Lauderdale, FL 33310; **KISSIMEE UTILITY AUTHORITY** PO BOX 850001 Orlando, FL 32885-0087; **NATIONAL EXEMPTION SERVICE, INC.** PO BOX 9020 Clearwater, FL 33758-9029; **OATES ENERGY, INC.** PO BOX 51268 Jacksonville Beach, FL 32240-0670; **ONLINE COLLECTIONS** PO Box 1489 Winterville, NC 28590; **PATRICK, INC.** PO Box 2351 Rio Grande, PR 00745; **PR TREASURY DEPARTMENT** BANKRUPTCY SECTION (SUITE 1504) 235 AVE ARTERIAL HOSTOS SAN JUAN, PR 00918; **QUON BRUCE CHRISTENSEN LAW FIRM** 2330 PASEO DEL PRADO SUITE C-101 Las Vegas, NV 89102; **RADTEC, INC.-V** HC 02 BOX 9529 Guaynabo, PR 00971-9758; **RAUL HERNANDEZ GIL** SAN ISIDRO-LOCAL #5 CARR 188 EDIF 178 Canovanas, PR 00729; **REAL TIME RESOLUTIONS** PO BOX 36655 Dallas, TX 75235-1655; **RELIABLE FINANCIAL** BANKRUPTCY DIVISION PO BOX 21382 San Juan, PR 00928-1382; **SEARS/CBSD-V** PO Box 6275 Sioux Falls, SD 57117-6275; **SERENATA COND. ASSOCIATION, INC.** 6101 METROWEST BLVD Orlando, FL 32835; **SEVEN DWARFS CONDOMINIUM** 2609 N GALA RD Kissimmee, FL 34746; **TARRAGON KISSIMMEE, LLC** 7001 LAKE ELLEONOR DRIVE, SUITE 200 Orlando, FL 32809; **TARRAGON KISSIMMEE, LLC** ATTN: MARIA GONZALEZ PEDRAZA 7001 LAKE ELLENOR DRIVE SUITE 200 Orlando, FL 32809; **THE HAMPTONS @ METROWEST** C/O THE CONTINENTAL GROUP, INC. PO BOX 028103 Miami, FL 33102-8103; **VICTORIA C. CRUZ JIMENEZ** PMB 09 PO BOX 43003 Rio Grande, PR 00745; **WELDING & INDUSTRIAL SUPPLY, CORP.** PO BOX 1038 Sabana Seca, PR 00952; **WELLS FARGO HOME MORTGAGE** PO BOX 14547 Des Moines, IA 50306-3547;

RESPECTFULLY SUBMITTED.

In San Juan, Puerto Rico, this September 20, 2011.

ALMEIDA & DÁVILA, P.S.C.
PO Box 191757
San Juan, Puerto Rico 00919-1757
Phone: (787) 722-2500
Fax: (787) 722-2227

S/ ENRIQUE M. ALMEIDA BERNAL
USDC-PR 217701
Email: ealmeida@almeidadavila.com

S/ ZELMA DÁVILA CARRASQUILLO
USDC-PR 218913
Email: zdavila@almeidadavila.com

CARLOS E. RODRIGUEZ RIVERA, CPA

Ave Roberto Clemente 33-2

Carolina, PR 00983

Cel: (787) 717-5688; Work: (787) 764-2514

Fax: (787) 763-0852; E-mail: crodriguez@caribe.net

PROFESSIONAL BACKGROUND

Over 20 years of financial, tax, debt restructure and business development in public accounting sector experience includes:

- ☛ Preparing a variety of comprehensive and segmented financial plans, covering areas such as estate taxes and distribution, income tax planning and retirement planning.
- ☛ Experience in buy and sell negotiations on both sides.
- ☛ Business valuations.
- ☛ Extensive knowledge on other tax areas such as property tax, volume of business (patente), and payroll taxes.
- ☛ Supervising staff personnel.
- ☛ Developing of Personal and Commercial debt restructure.
- ☛ Analysis and structure of new business.

EMPLOYMENT HISTORY

- └ From 2003 to present – RR Consultants Corp. – Owner and stockholder in charge of tax consulting and Business Development divisions.
- └ From 1999 to 2003 - Financial Planning Group Corp. - Stockholder and in charge of tax consulting and Business Development divisions
- └ From 1992 to 1998 - Prann, Rodríguez, Rivera & Co. – Partner in charge of tax consulting and Business Development divisions.
- └ From 1991 to 1992 – Carlos E. Rodriguez CPA – Owner in charge of tax consulting and Business Development divisions Tax consultant
- └ From 1987 to 1990 - Kevane, Peterson, Soto and Pasarell – Tax consultant

EDUCATIONAL BACKGROUND

- ┐ B.B.A. from the University of Puerto Rico, Río Piedras Campus in 1987. Major in Accounting and finance. Graduated Cum Laude.

PROFESSIONAL LICENSES

- ┐ Certified Public Accountant – 1988- Present
- ┐ Puerto Rico Real Estate Broker – 1993- Present
- ┐ Florida Real estate Broker – 2006 - Present
- ┐ Puerto Rico Mortgage Broker – 1998 -2000

MEMBERSHIPS AND ASSOCIATIONS

- ┐ Puerto Rico Society of Certified Public Accountants
- ┐ American Institute of Certified Public Accountants
- ┐ Puerto Rico Chamber of Commerce
- ┐ Sub treasurer of Federación de natación de PR – 2008 – Present
- ┐ Officer of “Federación de Natación de Puerto Rico” 2007- Present.
- ┐ President of board of director of ARNUCC, INC.-2008 - 2010
- ┐ Member of board of director of ARNUCC, INC.2007 - 2008

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF PUERTO RICO**

In re:
**ALEX RIVERA DEGLANS, and
IRELSY VELAZQUEZ REYES**
Debtor(s)

Case No. **11-02161 ESL11**

Chapter **11**

AMENDED VERIFIED STATEMENT PURSUANT TO RULE 2014

I, Carlos E. Rodriguez Rivera by myself and on behalf of Consultants, Corp. state that:

1. I am an Accountant and CPA, duly admitted to practice as such in the Commonwealth of Puerto Rico, with professional license number 2168.
2. I work as an Accountant and CPA on Consultants, Corp., hereinafter (the "Accounting Office"), the main office of which is located at Carolina, Puerto Rico.
3. I have been requested by the Debtor(s) to provide services as an accountant and CPA to the Debtor(s); to assist the Debtor(s) in their accounting affairs; and to act as tax consultant for the reorganization of the Debtor(s) in the instant Chapter 11 proceedings.
4. The undersigned, and the Accounting Office do not hold or represent an interest adverse to the Debtor(s), nor to their estate in the matter where employment is sought, not in nor any other matter.
5. The undersigned, and the Accounting Office do not have any relation to the office of the United States Trustee or with anyone related to the offices or employed as personnel of the U.S. Trustee's office.
6. The Accounting Office and I have not received any promises as to compensation in connection with this case \$65.00 per hour plus out-of-pocket expenses such as: postage, delivery services, etc.
7. The Accounting Office nor I, have entered into any agreement or understanding with any other entity to share with such entity any compensation received by me in connection with the instant bankruptcy case.
8. I will amend this statement immediately upon my learning that: a) any of the representations made herein are incorrect, or b) there is any change of circumstance relating thereto.
9. I have reviewed the provisions of LBR 2016-1.

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct to the best of my knowledge, information and belief.

Executed this September 20, 2011 in San Juan, Puerto Rico.

/s/Carlos E. Rodriguez Rivera

Accountant and CPA

Ave. Roberto Clemente 33-2

Carolina, PR 00983

Email: crodriguez@caribe.net

Tel. (787) 787-764-2514

Fax. (787) 787-763-0852